



Oklahoma Police Pension and Retirement System
A Component Unit of the State of Oklahoma

Report on Employer Allocations and Pension Amounts by Employer
June 30, 2025



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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
the Oklahoma Police Pension and Retirement System

Opinions

We have audited the individual columns labeled "Employer Allocations" included in the accompanying Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (the "Schedules") of the Oklahoma Police Pension and Retirement Plan (the "Plan"), administered by the Oklahoma Police Pension and Retirement System, which is a part of the State of Oklahoma financial reporting entity, as of and for the year ended June 30, 2025. We have also audited the total for all entities of the columns titled "Net Pension Liability (Asset)," "Total Deferred Outflows of Resources," "Total Deferred Inflows of Resources," and "Total Employer Proportionate Share of Pension Plan Expense, Excluding That Attributable to Employer-Paid Member Contributions and Employer Specific Amounts" (specified column totals) included in the accompanying Schedules of the Plan as of and for the year ended June 30, 2025, and the related notes to the Schedules.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer proportionate share of pension plan expense, excluding that attributable to employer-paid member contributions and employer specific amounts, for the total of all participating entities for the Plan as of and for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States, the financial statements of the Plan as of and for the year ended June 30, 2025, and our report thereon, dated September 9, 2025, expressed an unmodified opinion on those financial statements.

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

In preparing the Schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for twelve months beyond the date of the Schedules, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the amounts and disclosures in the individual columns labeled "Employer Agency Allocations" and the specified column totals included in the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(Continued)

INDEPENDENT AUDITORS' REPORT, CONTINUED

Restriction on Use

Our report is intended solely for the information and use of the Plan's management, the Plan's Board of Trustees, and contributing employers and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

Finley & Cook, PLLC

Shawnee, Oklahoma
March 5, 2026

Oklahoma Police Pension and Retirement System
 Schedule of Employer Allocations
 June 30, 2025

Participating Employer	2024 Employer Allocations		2025 Employer Allocations		2025 Percentage Change In Proportion	Employers Change in Proportion of June 30, 2024 Net Pension Liability (Asset)	Employers Change in Proportion of June 30, 2024 Deferred Inflows	Employers Change in Proportion of June 30, 2024 Deferred Outflows	Total Change in Proportionate Share of June 30, 2024 Net Pension Liability, Deferred Inflows and Deferred Outflows	Amount to Amortize as Pension Expense for 06/30/2025 ONLY** Due to Proportion Changes	June 30, 2025 ONLY** Amount Recorded as Deferred OUTFLOWS Due to Changes in Proportion	June 30, 2025 ONLY** Amount Recorded as Deferred INFLOWS Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
AMOUNTS TO BE ALLOCATED	52,026,303.23	100.00%	56,464,695.46	100.00%	0.00%	261,925,000	161,970,022	(365,083,281)			1,484,485	1,484,497
ABLE COMMISSION (State Agency)	12,304.20	0.000236	13,841.53	0.000245	0.000009	2,262	1,399	(3,153)	508	91	417	-
ADA	262,856.47	0.005052	269,053.42	0.004765	(0.000287)	(75,275)	(46,549)	104,922	(16,902)	(3,018)	-	13,884
ALTUS	301,830.60	0.005802	293,477.56	0.005198	(0.000604)	(158,192)	(97,823)	220,495	(35,520)	(6,343)	-	29,177
ALVA	69,325.35	0.001333	63,224.36	0.001120	(0.000213)	(55,735)	(34,466)	77,686	(12,515)	(2,235)	-	10,280
ANADARKO	149,791.54	0.002879	141,614.79	0.002508	(0.000371)	(97,207)	(60,111)	135,492	(21,826)	(3,898)	-	17,928
ARAPAHO	-	-	-	-	-	-	-	-	-	-	-	-
ARDMORE	398,999.82	0.007669	421,502.41	0.007465	(0.000204)	(53,514)	(33,092)	74,590	(12,016)	(2,146)	-	9,870
ATOKA	99,658.57	0.001916	119,208.25	0.002111	0.000196	51,248	31,691	(71,431)	11,508	2,055	9,453	-
BARTLESVILLE	678,371.10	0.013039	742,256.86	0.013146	0.000107	27,895	17,250	(38,882)	6,263	1,118	5,145	-
BETHANY	259,791.82	0.004993	311,741.10	0.005521	0.000528	138,171	85,443	(192,589)	31,025	5,540	25,485	-
BIXBY	313,108.83	0.006018	350,462.03	0.006207	0.000188	49,364	30,526	(68,806)	11,084	1,979	9,105	-
BLACKWELL	104,389.03	0.002006	100,992.12	0.001789	(0.000218)	(57,068)	(35,290)	79,543	(12,815)	(2,288)	-	10,527
BLAIR	-	-	-	-	-	-	-	-	-	-	-	-
BLANCHARD	57,656.27	0.001108	65,220.76	0.001155	0.000047	12,273	7,590	(17,107)	2,756	492	2,264	-
BOYNTON	-	-	-	-	-	-	-	-	-	-	-	-
BRISTOW	67,876.32	0.001305	76,627.55	0.001357	0.000052	13,734	8,493	(19,143)	3,084	551	2,533	-
BROKEN ARROW	2,105,354.10	0.040467	2,190,847.39	0.038800	(0.001667)	(436,578)	(269,972)	608,522	(98,028)	(17,505)	-	80,523
BUREAU OF NARCOTICS (State Agency)	168,737.54	0.003243	203,724.59	0.003608	0.000365	95,521	59,068	(133,141)	21,448	3,830	17,618	-
CALUMET	23,532.36	0.000452	29,851.56	0.000529	0.000076	20,001	12,368	(27,878)	4,491	802	3,689	-
CATOOSA	129,363.64	0.002487	104,483.08	0.001850	(0.000636)	(166,608)	(103,028)	232,226	(37,410)	(6,680)	-	30,730
CHANDLER	42,950.45	0.000826	50,447.35	0.000893	0.000068	17,779	10,994	(24,782)	3,991	713	3,278	-
CHECOTAH	41,623.28	0.000800	44,598.73	0.000790	(0.000010)	(2,669)	(1,651)	3,721	(599)	(107)	-	492
CHICKASHA	168,657.81	0.003242	197,300.62	0.003494	0.000252	66,123	40,889	(92,165)	14,847	2,651	12,196	-
CHOCTAW	101,374.87	0.001949	134,820.23	0.002388	0.000439	115,027	71,131	(160,330)	25,828	4,612	21,216	-
CHOUTEAU	32,005.92	0.000615	32,006.14	0.000567	(0.000048)	(12,665)	(7,832)	17,653	(2,844)	(508)	-	2,336
CLAREMORE	339,608.59	0.006528	349,928.07	0.006197	(0.000330)	(86,525)	(53,506)	120,603	(19,428)	(3,469)	-	15,959
CLEVELAND	34,690.08	0.000667	39,887.59	0.000706	0.000040	10,382	6,420	(14,471)	2,331	416	1,915	-
CLINTON	96,501.10	0.001855	117,183.66	0.002075	0.000220	57,752	35,713	(80,498)	12,967	2,316	10,651	-
COALGATE	-	-	-	-	-	-	-	-	-	-	-	-
COLLINSVILLE	107,799.43	0.002072	128,118.46	0.002269	0.000197	51,595	31,905	(71,915)	11,585	2,069	9,516	-
COMAMCHE	15,087.87	0.000290	22,265.56	0.000394	0.000104	27,325	16,897	(38,086)	6,136	1,096	5,040	-
COMMERCE	28,270.22	0.000543	740.52	0.000013	(0.000530)	(138,891)	(85,888)	193,592	(31,187)	(5,569)	-	25,618
COWETA	128,884.39	0.002477	153,215.17	0.002713	0.000236	61,860	38,253	(86,224)	13,889	2,480	11,409	-
CRESCENT	17,829.72	0.000343	21,699.99	0.000384	0.000042	10,897	6,739	(15,189)	2,447	437	2,010	-
CROMWELL	-	-	-	-	-	-	-	-	-	-	-	-
CUSHING	130,750.77	0.002513	145,488.04	0.002577	0.000063	16,620	10,277	(23,166)	3,731	666	3,065	-
DAVIS	52,452.04	0.001008	56,470.76	0.001000	(0.000008)	(2,115)	(1,308)	2,948	(475)	(85)	-	390
DEL CITY	339,943.77	0.006534	354,723.77	0.006282	(0.000252)	(65,967)	(40,793)	91,947	(14,813)	(2,645)	-	12,168
DEWEY	49,674.05	0.000955	62,114.43	0.001100	0.000145	38,050	23,529	(53,036)	8,543	1,526	7,017	-
DICKSON	21,058.96	0.000405	29,253.77	0.000518	0.000113	29,680	18,354	(41,369)	6,665	1,190	5,475	-
DISNEY	-	-	-	-	-	-	-	-	-	-	-	-
DRUMMOND	-	-	-	-	-	-	-	-	-	-	-	-
DRUMRIGHT	33,483.93	0.000644	30,053.50	0.000532	(0.000111)	(29,164)	(18,034)	40,650	(6,548)	(1,169)	-	5,379
DUNCAN	380,642.34	0.007316	415,495.65	0.007359	0.000042	11,043	6,829	(15,392)	2,480	443	2,037	-
DURANT	379,927.85	0.007303	454,999.91	0.008058	0.000756	197,890	122,372	(275,828)	44,434	7,935	36,499	-
EDMOND	1,651,219.15	0.031738	2,077,365.47	0.036791	0.005052	1,323,339	818,331	(1,844,532)	297,138	53,060	244,078	-
EL RENO	365,000.74	0.007016	397,350.11	0.007037	0.000021	5,617	3,474	(7,830)	1,261	225	1,036	-
ELK CITY	194,674.71	0.003742	227,124.66	0.004022	0.000281	73,488	45,443	(102,430)	16,501	2,947	13,554	-
ENID	705,730.99	0.013565	811,697.21	0.014375	0.000810	212,268	131,263	(295,870)	47,661	8,511	39,150	-
EUFULA	53,030.09	0.001019	62,427.89	0.001106	0.000086	22,608	13,981	(31,512)	5,077	907	4,170	-
FOREST PARK	4,852.35	0.000093	-	-	(0.000093)	(24,429)	(15,106)	34,050	(5,485)	(979)	-	4,506
FORT GIBSON	71,460.46	0.001374	86,012.28	0.001523	0.000150	39,223	24,255	(54,671)	8,807	1,573	7,234	-
FREDERICK	20,937.61	0.000402	33,263.47	0.000589	0.000187	48,891	30,233	(68,146)	10,978	1,960	9,018	-
GARBER	-	-	-	-	-	-	-	-	-	-	-	-

** - Employer specific allocations due to changes in proportion are for the June 30, 2025 period only. Prior year amortizations due to changes in proportion have not been included. Due to the effects of rounding the Employer Allocation Percentage for presentation, certain allocated columns and direct calculations of allocation amounts will result in immaterial differences.

See Independent Auditors' Report.

See Accompanying Notes to Schedules of Employer Allocations and Pension Amounts by Employer.

Continued on the following page

Oklahoma Police Pension and Retirement System
 Schedule of Employer Allocations
 June 30, 2025 (Continued from the previous page)

Participating Employer	2024 Employer Allocations		2025 Employer Allocations		2025 Percentage Change In Proportion	Employers Change in Proportion of June 30, 2024 Net Pension Liability (Asset)	Employers Change in Proportion of June 30, 2024 Deferred Inflows	Employers Change in Proportion of June 30, 2024 Deferred Outflows	Total Change in Proportionate Share of June 30, 2024 Net Pension Liability, Deferred Inflows and Deferred Outflows	Amount to Amortize as Pension Expense for 06/30/2025 ONLY**	June 30, 2025 ONLY** Amount Recorded as Deferred OUTFLOWS Due to Changes in Proportion	June 30, 2025 ONLY** Amount Recorded as Deferred INFLOWS Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
AMOUNTS TO BE ALLOCATED	52,026,303.23	100.00%	56,464,695.46	100.00%	0.00%	261,925,000	161,970,022	(365,083,281)			1,484,485	1,484,497
GLENPOOL	203,604.69	0.003913	227,547.10	0.004030	0.000116	30,489	18,854	(42,498)	6,845	1,222	5,623	-
GRANDFIELD	-	-	-	-	-	-	-	-	-	-	-	-
GRANITE	5,968.26	0.000115	10,255.83	0.000182	0.000067	17,527	10,838	(24,430)	3,935	703	3,232	-
GROVE	165,766.28	0.003186	165,152.81	0.002925	(0.000261)	(68,445)	(42,325)	95,402	(15,368)	(2,744)	-	12,624
GUTHRIE	210,761.08	0.004051	229,700.84	0.004068	0.000017	4,451	2,753	(6,205)	999	178	821	-
GUYMON	176,174.49	0.003386	182,877.30	0.003239	(0.000147)	(38,626)	(23,885)	53,838	(8,673)	(1,549)	-	7,124
HARRAH	65,243.14	0.001254	63,980.16	0.001133	(0.000121)	(31,678)	(19,589)	44,154	(7,113)	(1,270)	-	5,843
HASKELL	39,039.94	0.000750	42,704.98	0.000756	0.000006	1,552	960	(2,163)	349	62	287	-
HENNESSEY	39,446.59	0.000758	29,185.80	0.000517	(0.000241)	(63,207)	(39,086)	88,102	(14,191)	(2,534)	-	11,657
HENRYETTA	95,610.18	0.001838	94,379.31	0.001671	(0.000166)	(43,546)	(26,928)	60,696	(9,778)	(1,746)	-	8,032
HINTON	31,749.69	0.000610	34,043.93	0.000603	(0.000007)	(1,922)	(1,189)	2,679	(432)	(77)	-	355
HOBART	35,296.03	0.000678	41,069.08	0.000727	0.000049	12,812	7,923	(17,858)	2,877	514	2,363	-
HOMINY	20,020.31	0.000385	22,328.90	0.000395	0.000011	2,786	1,723	(3,884)	625	112	513	-
HUGO	86,937.98	0.001671	91,531.17	0.001621	(0.000050)	(13,098)	(8,099)	18,256	(2,941)	(525)	-	2,416
IDABEL	93,579.18	0.001799	100,990.67	0.001789	(0.000010)	(2,652)	(1,640)	3,697	(595)	(106)	-	489
JENKS	190,946.01	0.003670	225,718.46	0.003998	0.000327	85,737	53,018	(119,504)	19,251	3,438	15,813	-
JONES	58,598.85	0.001126	65,732.62	0.001164	0.000038	9,902	6,123	(13,802)	2,223	397	1,826	-
KINGFISHER	89,041.21	0.001711	94,802.03	0.001679	(0.000033)	(8,514)	(5,265)	(1,912)	(1,912)	(341)	-	1,571
KIOWA	31,113.58	0.000598	34,621.27	0.000613	0.000015	3,959	2,448	(5,518)	889	159	730	-
KREBS	63,847.24	0.001227	69,442.84	0.001230	0.000003	690	427	(962)	155	28	127	-
LAMONT	-	-	-	-	-	-	-	-	-	-	-	-
LAWTON	1,628,466.55	0.031301	1,855,046.73	0.032853	0.001552	406,608	251,439	(566,749)	91,298	16,303	74,995	-
LEXINGTON	31,298.11	0.000602	13,803.61	0.000244	(0.000357)	(93,538)	(57,842)	130,378	(21,002)	(3,750)	-	17,252
LINDSAY	32,893.43	0.000632	32,663.93	0.000578	(0.000054)	(14,082)	(8,708)	19,628	(3,162)	(565)	-	2,597
LONE GROVE	18,133.39	0.000349	30,080.17	0.000533	0.000184	48,242	29,832	(67,242)	10,832	1,934	8,898	-
LUTHER	41,000.11	0.000788	43,832.94	0.000776	(0.000012)	(3,084)	(1,907)	4,299	(692)	(124)	-	568
MADILL	49,227.74	0.000946	50,602.07	0.000896	(0.000050)	(13,106)	(8,104)	18,268	(2,942)	(525)	-	2,417
MANGUM	18,327.31	0.000352	25,095.58	0.000444	0.000092	24,144	14,930	(33,652)	5,422	968	4,454	-
MANNFORD	51,106.94	0.000982	49,856.90	0.000883	(0.000099)	(26,023)	(16,092)	36,273	(5,842)	(1,043)	-	4,799
MARLOW	61,154.47	0.001175	65,905.69	0.001167	(0.000008)	(2,161)	(1,336)	3,012	(485)	(87)	-	398
MAYSVILLE	-	-	-	-	-	-	-	-	-	-	-	-
MCLESTER	350,703.26	0.006741	353,266.86	0.006256	(0.000484)	(126,893)	(78,469)	176,870	(28,492)	(5,088)	-	23,404
MIAMI	171,950.21	0.003305	181,025.02	0.003206	(0.000099)	(25,951)	(16,048)	36,171	(5,828)	(1,041)	-	4,787
MIDWEST CITY	1,026,524.24	0.019731	1,147,316.69	0.020319	0.000588	154,095	95,290	(214,784)	34,601	6,179	28,422	-
MOORE	1,333,506.18	0.025631	1,452,696.65	0.025728	0.000096	25,181	15,571	(35,098)	5,654	1,010	4,644	-
MUSKOGEE	753,046.78	0.014474	795,648.53	0.014091	(0.000383)	(100,387)	(62,078)	139,925	(22,540)	(4,025)	-	18,515
MUSTANG	284,466.29	0.005468	291,782.42	0.005168	(0.000300)	(78,635)	(48,627)	109,605	(17,657)	(3,153)	-	14,504
NEWCASTLE	170,393.97	0.003275	167,398.44	0.002965	(0.000310)	(81,326)	(50,291)	113,356	(18,261)	(3,261)	-	15,000
NEWKIRK	26,028.12	0.000500	32,161.35	0.000570	0.000069	18,150	11,224	(25,299)	4,075	728	3,347	-
NICHOLS HILLS	196,767.37	0.003782	222,497.04	0.003940	0.000158	41,486	25,654	(57,825)	9,315	1,663	7,652	-
NICOMA PARK	16,117.57	0.000310	18,596.84	0.000329	0.000020	5,122	3,168	(7,140)	1,150	205	945	-
NOBLE	87,039.85	0.001673	101,235.42	0.001793	0.000120	31,405	19,420	(43,774)	7,051	1,259	5,792	-
NORMAN	2,049,467.62	0.039393	2,205,840.65	0.039066	(0.000327)	(85,669)	(52,976)	119,409	(19,236)	(3,435)	-	15,801
NOWATA	33,431.20	0.000643	27,800.95	0.000492	(0.000150)	(39,347)	(24,332)	54,844	(8,835)	(1,578)	-	7,257
OKENE	12,113.82	0.000233	13,209.63	0.000234	0.000001	289	179	(403)	65	12	53	-
OKLAHOMA CITY	14,089,461.09	0.270814	14,424,829.90	0.255466	(0.015348)	(4,019,981)	(2,485,889)	5,603,238	(902,632)	(161,184)	-	741,448
OKMULGEE	121,112.73	0.002328	147,733.98	0.002616	0.000288	75,561	46,725	(105,320)	16,966	3,030	13,936	-
OOLOGAH	20,588.60	0.000396	23,183.94	0.000411	0.000015	3,892	2,406	(5,424)	874	156	718	-
OSBI (State Agency)	149,107.53	0.002866	142,334.07	0.002521	(0.000345)	(90,427)	(55,919)	126,042	(20,304)	(3,626)	-	16,678
OWASSO	704,313.99	0.013538	750,452.99	0.013291	(0.000247)	(64,694)	(40,006)	90,173	(14,527)	(2,594)	-	11,933
PAULS VALLEY	88,765.76	0.001706	119,688.54	0.002120	0.000414	108,315	66,980	(150,975)	24,320	4,343	19,977	-
PAWHUSKA	45,270.32	0.000870	40,814.27	0.000723	(0.000147)	(38,585)	(23,861)	53,782	(8,664)	(1,547)	-	7,117
PERKINS	41,657.11	0.000801	46,475.76	0.000823	0.000022	5,867	3,628	(8,178)	1,317	235	1,082	-

** - Employer specific allocations due to changes in proportion are for the June 30, 2025 period only. Prior year amortizations due to changes in proportion have not been included. Due to the effects of rounding the Employer Allocation Percentage for presentation, certain allocated columns and direct calculations of allocation amounts will result in immaterial differences.

See Independent Auditors' Report.
 See Accompanying Notes to Schedules of Employer Allocations and Pension Amounts by Employer.

Oklahoma Police Pension and Retirement System
 Schedule of Employer Allocations
 June 30, 2025 (Continued from the previous page)

Participating Employer	2024 Employer Allocations		2025 Employer Allocations		2025 Percentage Change In Proportion	Employers Change in Proportion of June 30, 2024 Net Pension Liability (Asset)	Employers Change in Proportion of June 30, 2024 Deferred Inflows	Employers Change in Proportion of June 30, 2024 Deferred Outflows	Total Change in Proportionate Share of June 30, 2024 Net Pension Liability, Deferred Inflows and Deferred Outflows	Amount to Amortize as Pension Expense for 06/30/2025 ONLY** Due to Proportion Changes	June 30, 2025 ONLY** Amount Recorded as Deferred OUTFLOWS Due to Changes in Proportion	June 30, 2025 ONLY** Amount Recorded as Deferred INFLOWS Due to Changes in Proportion
	Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage								
AMOUNTS TO BE ALLOCATED	52,026,303.23	100.00%	56,464,695.46	100.00%	0.00%	261,925,000	161,970,022	(365,083,281)			1,484,485	1,484,497
PERRY	93,514.15	0.001797	91,456.75	0.001620	(0.000178)	(46,550)	(28,786)	64,884	(10,452)	(1,866)	-	8,586
PIEDMONT	57,906.60	0.001113	84,700.26	0.001500	0.000387	101,373	62,688	(141,299)	22,762	4,065	18,697	-
PONCA CITY	419,475.51	0.008063	465,011.18	0.008235	0.000173	45,228	27,968	(63,040)	10,156	1,814	8,342	-
POTEAU	186,635.82	0.003587	176,957.75	0.003134	(0.000453)	(118,752)	(73,434)	165,522	(26,664)	(4,761)	-	21,903
PRAGUE	51,050.73	0.000981	47,193.70	0.000836	(0.000145)	(38,094)	(23,557)	53,098	(8,553)	(1,527)	-	7,026
PRYOR CREEK	267,276.04	0.005137	236,225.73	0.004184	(0.000954)	(249,804)	(154,475)	348,189	(56,090)	(10,016)	-	46,074
PURCELL	153,566.57	0.002952	185,735.76	0.003289	0.000338	88,453	54,698	(123,290)	19,861	3,547	16,314	-
RINGLING	-	-	-	-	-	-	-	-	-	-	-	-
SALINA	16,221.83	0.000312	23,806.18	0.000422	0.000110	28,762	17,786	(40,090)	6,458	1,153	5,305	-
SALLISAW	155,182.17	0.002983	160,132.68	0.002836	(0.000147)	(38,447)	(23,775)	53,589	(8,633)	(1,542)	-	7,091
SAND SPRINGS	329,929.73	0.006342	331,726.02	0.005875	(0.000467)	(122,232)	(75,586)	170,372	(27,446)	(4,901)	-	22,545
SAPULPA	365,149.69	0.007019	382,892.60	0.006781	(0.000237)	(62,197)	(38,462)	86,693	(13,966)	(2,494)	-	11,472
SAVANNA	38,580.33	0.000742	46,648.38	0.000826	0.000085	22,158	13,702	(30,885)	4,975	888	4,087	-
SAWYER	-	-	-	-	-	-	-	-	-	-	-	-
SAYRE	32,131.03	0.000618	32,237.87	0.000571	(0.000047)	(12,220)	(7,556)	17,032	(2,744)	(490)	-	2,254
SEMINOLE	88,765.05	0.001706	100,320.04	0.001777	0.000071	18,473	11,424	(25,749)	4,148	741	3,407	-
SHAWNEE	601,715.28	0.011566	653,754.14	0.011578	0.000013	3,276	2,026	(4,566)	736	131	605	-
SKIATOOK	145,563.83	0.002798	162,377.68	0.002876	0.000078	20,391	12,609	(28,421)	4,579	818	3,761	-
SPENCER	27,806.01	0.000534	27,521.83	0.000487	(0.000047)	(12,322)	(7,620)	17,175	(2,767)	(494)	-	2,273
STIGLER	58,292.96	0.001120	58,438.45	0.001035	(0.000085)	(22,394)	(13,848)	31,213	(5,029)	(898)	-	4,131
STILLWATER	1,037,027.23	0.019933	1,082,640.49	0.019174	(0.000759)	(198,798)	(122,934)	277,094	(44,638)	(7,971)	-	36,667
STILLWELL	23,210.29	0.000446	52,579.64	0.000931	0.000485	127,052	78,567	(177,091)	28,528	5,094	23,434	-
STRINGTOWN	20,416.50	0.000392	11,465.94	0.000203	(0.000189)	(49,599)	(30,671)	69,133	(11,137)	(1,989)	-	9,148
STROUD	41,610.69	0.000800	48,126.26	0.000852	0.000053	13,757	8,507	(19,176)	3,088	551	2,537	-
SULPHUR	55,542.14	0.001068	50,826.35	0.000900	(0.000167)	(43,855)	(27,119)	61,127	(9,847)	(1,758)	-	8,089
TAHLEQUAH	291,443.82	0.005602	323,891.77	0.005736	0.000134	35,184	21,757	(49,040)	7,901	1,411	6,490	-
TECUMSEH	49,825.74	0.000958	56,724.24	0.001005	0.000047	12,283	7,595	(17,120)	2,758	493	2,265	-
THACKERVILLE	-	-	-	-	-	-	-	-	-	-	-	-
THE VILLAGE	254,297.47	0.004888	270,642.11	0.004793	(0.000095)	(24,815)	(15,345)	34,589	(5,571)	(995)	-	4,576
TIPTON	-	-	219.44	0.000004	0.000004	1,018	629	(1,419)	228	41	187	-
TISHOMINGO	44,704.57	0.000859	45,990.18	0.000814	(0.000045)	(11,727)	(7,252)	16,346	(2,633)	(470)	-	2,163
TONKAWA	56,049.71	0.001077	60,971.20	0.001080	0.000002	649	401	(904)	146	26	120	-
TULSA	9,111,791.63	0.175138	10,592,553.52	0.187596	0.012458	3,263,028	2,017,802	(4,548,161)	732,669	130,834	601,835	-
TUTTLE	119,545.84	0.002298	120,447.27	0.002133	(0.000165)	(43,127)	(26,669)	60,112	(9,684)	(1,729)	-	7,955
UNION CITY	75,001.28	0.001442	82,762.98	0.001466	0.000024	6,324	3,911	(8,815)	1,420	254	1,166	-
VALLEY BROOK	35,342.38	0.000679	25,143.60	0.000445	(0.000234)	(61,296)	(37,904)	85,437	(13,763)	(2,458)	-	11,305
VALLIANT	31,426.20	0.000604	30,196.61	0.000535	(0.000069)	(18,140)	(11,218)	25,285	(4,073)	(727)	-	3,346
VERDEGRIS	28,688.67	0.000551	39,915.12	0.000707	0.000155	40,724	25,183	(56,762)	9,145	1,633	7,512	-
VINITA	87,291.96	0.001678	80,923.22	0.001433	(0.000245)	(64,087)	(39,630)	89,328	(14,389)	(2,569)	-	11,820
WAGONER	62,146.05	0.001195	68,231.23	0.001208	0.000014	3,634	2,247	(5,066)	815	146	669	-
WARNER	7,764.22	0.000149	22,227.12	0.000394	0.000244	64,017	39,587	(89,230)	14,374	2,567	11,807	-
WARR ACRES	245,297.12	0.004715	269,089.58	0.004766	0.000051	13,295	8,221	(18,531)	2,985	533	2,452	-
WATONGA	25,960.59	0.000499	34,874.34	0.000618	0.000119	31,075	19,216	(43,314)	6,977	1,246	5,731	-
WAURIKA	11,239.32	0.000216	9,809.95	0.000174	(0.000042)	(11,078)	(6,851)	15,441	(2,488)	(444)	-	2,044
WEATHERFORD	211,701.54	0.004069	229,110.74	0.004058	(0.000012)	(3,021)	(1,868)	4,210	(679)	(121)	-	558
WELEETKA	-	-	-	-	-	-	-	-	-	-	-	-
WELLSTON	16,539.28	0.000318	11,719.20	0.000208	(0.000110)	(28,904)	(17,874)	40,288	(6,490)	(1,159)	-	5,331
WETUMKA	16,593.38	0.000319	20,920.52	0.000371	0.000052	13,506	8,352	(18,825)	3,033	542	2,491	-
WEWOKA	29,304.08	0.000563	21,425.78	0.000379	(0.000184)	(48,142)	(29,770)	67,103	(10,809)	(1,930)	-	8,879
WISTER	9,387.97	0.000180	7,098.05	0.000126	(0.000055)	(14,337)	(8,866)	19,984	(3,219)	(575)	-	2,644
WOODWARD	162,239.33	0.003118	161,746.67	0.002865	(0.000254)	(66,489)	(41,116)	92,675	(14,930)	(2,666)	-	12,264
YUKON	556,893.41	0.010704	632,160.31	0.011196	0.000492	128,762	79,624	(179,475)	28,911	5,163	23,748	-
Grand Total	52,026,303.23	100.00%	56,464,695.46	100.00%	(0.000000)	4.0	(3.0)	(5.0)	(4.0)	8.0	1,484,485	1,484,497

** - Employer specific allocations due to changes in proportion are for the June 30, 2025 period only. Prior year amortizations due to changes in proportion have not been included. Due to the effects of rounding the Employer Allocation Percentage for presentation, certain allocated columns and direct calculations of allocation amounts will result in immaterial differences.

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Oklahoma Police Pension and Retirement System
Schedule of Pension Amounts by Employer
June 30, 2025

Participating Employer	Employer Allocations			Deferred Outflow of Resources					Deferred Inflow of Resources			Total Employer Proportionate Share of Pension Plan Expense Excluding That Attributable to Employer Paid Member Contributions and Employer Specific Amounts (See FN 1)		
	Employer Contributions	Employer Allocation Percentage	Net Pension Liability (Asset) @ 7.5% Discount	Net Pension Liability (Asset) @ 1.0% Lower Discount Rate (6.5%)	Net Pension Liability (Asset) @ 1.0% Higher Discount Rate (8.5%)	Net Difference Between		Total Deferred Outflow of Resources	Net Difference Between		Total Deferred Inflow of Resources			
						Differences Between Expected and Actual Plan Experience	Projected and Actual Plan Investment Earnings		Differences Between Expected and Actual Plan Experience	Projected and Actual Plan Investment Earnings				
TOTALS TO BE ALLOCATED	56,464,695	100.00%	177,129,000	568,516,000	(153,685,000)	84,886,965	142,118,212	-	227,005,177	-	(51,571,720)	(31,726,219)	(83,297,939)	86,176,021
ABLE COMMISSION (State Agency)	13,841.53	0.000245	43,420.70	139,363.74	(37,673.73)	20,808.85	34,838.29	-	55,647.14	-	(12,642.09)	(7,777.24)	(20,419.32)	21,124.85
ADA	269,053.42	0.004765	844,017.01	2,708,970.14	(732,306.70)	404,485.10	677,191.13	-	1,081,676.24	-	(245,738.47)	(151,174.95)	(396,913.42)	410,627.44
ALTUS	293,477.56	0.005198	920,635.21	2,954,885.12	(798,784.06)	441,203.47	738,665.21	-	1,179,868.68	-	(268,046.12)	(164,898.32)	(432,944.44)	447,903.39
ALVA	63,224.36	0.001120	198,333.98	636,575.83	(172,083.38)	95,049.20	159,131.88	-	254,181.08	-	(57,745.62)	(35,524.32)	(93,269.94)	96,492.57
ANADARKO	141,614.79	0.002508	444,243.72	1,425,851.56	(385,445.61)	212,898.51	356,435.83	-	569,334.35	-	(129,343.09)	(79,570.11)	(208,913.20)	216,131.50
ARAPAHO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARDMORE	421,502.41	0.007465	1,322,247.46	4,243,906.08	(1,147,240.72)	633,671.36	1,060,895.99	-	1,694,567.35	-	(384,976.92)	(236,832.55)	(621,809.46)	643,294.01
ATOKA	119,208.25	0.002111	373,954.70	1,200,250.83	(324,459.73)	179,213.34	300,039.93	-	479,253.27	-	(108,878.20)	(66,980.39)	(175,858.59)	181,934.79
BARTLESVILLE	742,256.86	0.013146	2,328,449.92	7,473,429.15	(2,020,266.73)	1,115,881.91	1,868,215.47	-	2,984,097.38	-	(677,936.23)	(417,057.13)	(1,094,993.36)	1,132,827.20
BETHANY	311,741.10	0.005521	977,927.69	3,138,771.97	(848,493.57)	468,660.21	784,633.43	-	1,253,293.64	-	(284,727.02)	(175,160.18)	(459,887.21)	475,777.07
BIXBY	350,462.03	0.006207	1,099,394.74	3,528,634.48	(953,883.78)	526,871.84	882,091.66	-	1,408,963.50	-	(320,092.57)	(196,916.59)	(517,009.16)	534,872.68
BLACKWELL	100,992.12	0.001789	316,841.33	1,016,841.33	(274,879.26)	151,827.87	254,191.04	-	406,018.91	-	(92,240.60)	(56,745.16)	(148,985.76)	154,133.46
BLAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BLANCHARD	65,220.76	0.001155	204,596.66	656,676.62	(177,517.16)	98,050.51	164,156.70	-	262,207.21	-	(59,569.02)	(36,646.05)	(96,215.07)	99,539.47
BOYNTON	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BRISTOW	76,627.55	0.001357	240,379.61	771,526.13	(208,564.04)	115,199.07	192,866.89	-	308,065.96	-	(69,987.35)	(43,055.27)	(113,042.62)	116,948.43
BROKEN ARROW	2,190,847.39	0.038800	6,872,659.18	22,058,594.04	(5,963,024.83)	3,293,640.11	5,514,229.93	-	8,807,870.04	-	(2,000,998.45)	(1,230,986.96)	(3,231,985.42)	3,343,655.87
BUREAU OF NARCOTICS (State Agency)	203,724.59	0.003608	639,081.33	2,051,205.41	(554,495.40)	306,272.12	512,762.43	-	819,034.55	-	(186,070.74)	(114,468.18)	(300,538.92)	310,923.04
CALUMET	29,851.56	0.000529	93,643.95	300,561.07	(81,249.65)	44,877.75	75,134.57	-	120,012.31	-	(27,264.76)	(16,772.91)	(44,037.67)	45,559.24
CATOOSA	104,483.08	0.001850	327,762.03	1,051,990.14	(284,380.92)	157,076.05	262,977.57	-	420,053.63	-	(95,429.05)	(58,706.65)	(154,135.70)	159,461.34
CHANDLER	50,447.35	0.000893	158,252.67	507,930.23	(137,307.05)	75,840.71	126,972.92	-	202,813.63	-	(46,075.81)	(28,345.21)	(74,421.02)	76,992.39
CHECOTAH	44,598.73	0.000790	139,905.62	449,043.27	(121,388.34)	67,048.11	112,252.30	-	179,300.40	-	(40,734.01)	(25,059.00)	(65,793.01)	68,066.27
CHICKASHA	197,300.62	0.003494	618,929.43	1,986,525.53	(537,010.70)	296,614.56	496,593.69	-	793,208.25	-	(180,203.44)	(110,858.70)	(291,062.14)	301,118.82
CHOCTAW	134,820.23	0.002388	422,929.27	1,357,440.38	(366,952.25)	202,683.82	339,334.34	-	542,018.16	-	(123,137.32)	(75,752.40)	(198,889.72)	205,761.69
CHOUTEAU	32,006.14	0.000567	100,402.84	322,254.51	(87,113.97)	48,116.86	80,557.51	-	128,674.38	-	(29,232.63)	(17,983.52)	(47,216.15)	48,847.55
CLAREMORE	349,928.07	0.006197	1,097,719.71	3,523,258.29	(952,430.45)	526,069.11	880,747.72	-	1,406,816.82	-	(319,604.88)	(196,616.57)	(516,221.45)	534,057.76
CLEVELAND	39,887.59	0.000706	125,126.84	401,609.06	(108,565.61)	59,965.55	100,394.64	-	160,360.19	-	(36,431.11)	(22,411.92)	(58,843.03)	60,876.16
CLINTON	117,183.66	0.002075	367,603.59	1,179,866.20	(318,949.22)	176,169.64	294,944.16	-	471,113.80	-	(107,029.05)	(65,842.81)	(172,871.87)	178,844.88
COALGATE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COLLINSVILLE	128,118.46	0.002269	401,905.91	1,289,963.47	(348,711.44)	192,608.62	322,466.39	-	515,075.01	-	(117,016.29)	(71,986.83)	(189,003.12)	195,533.49
COMMANCHE	22,265.56	0.000394	69,846.77	224,181.27	(60,602.16)	33,473.23	56,041.06	-	89,514.29	-	(20,336.13)	(12,510.51)	(32,846.64)	33,981.54
COMMERCE	740.52	0.000013	2,323.00	7,455.94	(2,015.54)	1,113.27	1,863.84	-	2,977.11	-	(676.35)	(416.08)	(1,092.43)	1,130.18
COWETA	153,215.17	0.002713	480,633.95	1,542,650.23	(417,019.40)	230,338.10	385,633.29	-	615,971.39	-	(139,938.24)	(86,088.09)	(226,026.33)	233,835.91
CRESCENT	21,699.99	0.000384	68,072.58	218,486.82	(59,062.80)	32,622.97	54,617.56	-	87,240.53	-	(19,819.57)	(12,192.73)	(32,012.29)	33,118.37
CROMWELL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUSHING	145,488.04	0.002577	456,394.05	1,464,849.46	(395,987.78)	218,721.42	366,184.57	-	584,905.98	-	(132,880.70)	(81,746.40)	(214,627.10)	222,042.82
DAVIS	56,470.76	0.001000	177,148.02	568,577.06	(153,701.51)	84,896.08	142,133.48	-	227,029.56	-	(51,577.26)	(31,729.63)	(83,306.89)	86,185.28
DEL CITY	354,723.77	0.006282	1,112,763.76	3,571,543.90	(965,483.34)	533,278.79	892,818.20	-	1,426,096.99	-	(323,985.01)	(199,311.16)	(523,296.17)	541,376.92
DEWEY	62,114.43	0.001100	194,852.14	625,400.47	(169,062.39)	93,380.57	156,338.25	-	249,718.82	-	(56,731.87)	(34,900.68)	(91,632.55)	94,798.61
DICKSON	29,253.77	0.000518	91,768.69	294,542.21	(79,622.60)	43,979.05	73,629.96	-	117,609.02	-	(26,718.77)	(16,437.02)	(43,155.79)	44,646.90
DISNEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DRUMMOND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DUNWRIGHT	30,053.50	0.000532	94,277.43	302,594.31	(81,799.29)	45,181.34	75,642.84	-	120,824.17	-	(27,449.20)	(16,886.37)	(44,335.57)	45,867.44
DUNCAN	415,495.65	0.007359	1,303,404.34	4,183,426.88	(1,130,891.59)	624,641.02	1,045,777.34	-	1,670,418.35	-	(379,490.67)	(233,457.49)	(612,948.16)	634,126.54
DURANT	454,999.91	0.008058	1,427,328.68	4,581,176.37	(1,238,413.85)	684,030.28	1,145,207.16	-	1,829,237.44	-	(415,571.67)	(255,654.03)	(671,225.70)	694,417.66
EDMOND	2,077,365.47	0.036791	6,516,667.90	20,915,998.89	(5,654,150.96)	3,123,035.53	5,228,602.83	-	8,351,638.35	-	(1,897,350.36)	(1,167,224.07)	(3,064,574.44)	3,170,460.57
EL RENO	397,350.11	0.007037	1,246,482.02	4,000,728.12	(1,081,503.25)	597,361.67	1,000,106.11	-	1,597,467.79	-	(362,917.54)	(223,261.93)	(586,179.47)	606,432.94
EK CITY	227,124.66	0.004022	712,487.04	2,286,809.52	(618,185.45)	341,450.94	571,658.99	-	913,109.92	-	(207,443.06)	(127,616.14)	(335,059.21)	346,636.06
END	811,697.21	0.014375	2,546,283.37	8,172,590.81	(2,209,268.72)	1,220,276.00	2,042,992.62	-	3,263,268.62	-	(741,359.20)	(456,074.07)	(1,197,433.27)	1,238,806.57
EUFULA	62,427.89	0.001106	195,835.46	628,556.55	(169,915.56)	93,851.81	157,127.21	-	250,979.03	-	(57,018.17)	(35,076.80)	(92,094.97)	95,277.01
FOREST PARK	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FORT GIBSON	86,012.28	0.001523	269,819.38	866,016.49	(234,107.30)	129,307.73	216,487.69	-	345,795.42	-	(78,558.84)	(48,328.33)	(126,887.17)	131,271.34
FREDERICK	33,263.47	0.000589	104,347.06	334,913.96	(90,536.15)	50,007.09	83,722.14	-	133,729.22	-	(30,381.01)	(18,689.98)	(49,070.99)	50,766.47
GARBER	-	-	-	-	-	-	-	-	-	-	-	-	-	-

FN1 – Allocable pension expense is meant to reflect the pension expense to which the proportionate share applies.

Due to the effects of rounding the Employer Allocation Percentage, direct calculations of the allocated amounts may immaterially vary from the amounts presented.

See Independent Auditors' Report.

See Accompanying Notes to Schedules of Employer Allocations and Pension Amounts by Employer.

Continued on the following page

Oklahoma Police Pension and Retirement System
 Schedule of Pension Amounts by Employer
 June 30, 2025 (Continued from the previous page)

Participating Employer	Employer Allocations			Deferred Outflow of Resources					Deferred Inflow of Resources				Total Employer Proportionate Share of Pension Plan Expense Excluding That Attributable to Employer Paid Member Contributions and Employer Specific Amounts (See FN 1)		
	Employer Contributions	Employer Allocation Percentage	Net Pension Liability (Asset) @ 7.5% Discount	Net Pension Liability (Asset) @ 1.0% Lower Discount Rate (6.5%)	Net Pension Liability (Asset) @ 1.0% Higher Discount Rate (8.5%)	Net Difference Between		Net Difference Between		Differences Between Expected and Actual Plan Experience	Total Deferred Outflow of Resources	Differences Between Expected and Actual Plan Experience		Projected and Actual Plan Investment Earnings	Total Deferred Inflow of Resources
						Differences Between Expected and Actual Plan Experience	Projected and Actual Plan Investment Earnings	Projected and Actual Plan Investment Earnings	Changes in Assumptions						
TOTALS TO BE ALLOCATED	56,464,695	100.00%	177,129,000	568,516,000	(153,685,000)	84,886,965	142,118,212	-	227,005,177	-	-	(51,571,720)	(31,726,219)	(83,297,939)	86,176,021
GLENPOOL	227,547.10	0.004030	713,812.23	2,291,062.87	(619,335.25)	342,086.02	572,722.24	-	914,808.26	-	-	(207,828.90)	(127,853.50)	(335,682.40)	347,280.78
GRANDFIELD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GRANITE	10,255.83	0.000182	32,172.40	103,261.04	(27,914.21)	15,418.24	25,813.30	-	41,231.54	-	-	(9,367.11)	(5,762.52)	(15,129.62)	15,652.38
GROVE	165,152.81	0.002925	518,082.17	1,662,844.62	(449,511.14)	248,284.71	415,679.60	-	663,964.32	-	-	(150,841.41)	(92,795.58)	(243,636.99)	252,055.06
GUTHRIE	229,700.84	0.004068	720,568.49	2,312,747.85	(625,197.27)	345,323.87	578,143.08	-	923,466.95	-	-	(209,796.00)	(129,063.64)	(338,859.64)	350,567.81
GYMNON	182,877.30	0.003239	573,683.66	1,841,304.03	(497,753.47)	274,931.07	460,291.07	-	735,222.13	-	-	(167,029.98)	(102,754.57)	(269,784.55)	279,106.05
HARRAH	63,980.16	0.001133	200,704.91	644,185.62	(174,140.51)	96,185.44	161,034.18	-	257,219.62	-	-	(58,435.93)	(35,948.99)	(94,384.91)	97,646.07
HASKELL	42,704.98	0.000756	133,964.96	429,976.01	(116,233.95)	64,201.11	107,485.84	-	171,686.95	-	-	(39,004.36)	(23,994.95)	(62,999.31)	65,176.04
HENNESSEY	29,185.80	0.000517	91,555.47	293,857.85	(79,437.60)	43,876.87	73,458.89	-	117,335.76	-	-	(26,656.69)	(16,398.83)	(43,055.52)	44,543.16
HENRYETTA	94,379.31	0.001671	296,066.64	950,260.11	(256,880.59)	141,886.41	237,547.00	-	379,433.41	-	-	(86,200.83)	(53,029.57)	(139,230.40)	144,041.04
HINTON	34,043.93	0.000603	106,795.36	342,772.04	(92,660.40)	51,180.40	85,686.51	-	138,866.91	-	-	(31,093.84)	(19,128.50)	(50,222.34)	51,957.61
HOBART	41,069.08	0.000727	128,833.16	413,504.91	(111,781.38)	61,741.76	103,368.38	-	165,110.14	-	-	(37,510.22)	(23,075.78)	(60,585.99)	62,679.34
HOMINY	22,328.90	0.000395	70,045.46	224,819.01	(60,774.56)	33,568.45	56,200.49	-	89,768.94	-	-	(20,393.98)	(12,546.10)	(32,940.08)	34,078.21
HUGO	91,531.17	0.001621	287,132.07	921,583.55	(249,128.55)	137,604.62	230,378.40	-	367,983.03	-	-	(83,599.49)	(51,429.27)	(135,028.76)	139,694.23
IDABEL	100,990.67	0.001789	316,806.39	1,016,826.73	(274,875.32)	151,825.69	254,187.39	-	406,013.08	-	-	(92,239.27)	(56,744.34)	(148,983.62)	154,131.25
JENKS	225,718.46	0.003998	708,075.81	2,272,651.17	(614,358.07)	339,336.91	568,119.67	-	907,456.57	-	-	(206,158.72)	(126,826.03)	(332,984.75)	344,489.93
JONES	65,732.62	0.001164	206,202.36	661,830.30	(178,910.34)	98,820.02	165,445.02	-	264,265.04	-	-	(60,036.53)	(36,933.65)	(96,970.18)	100,320.66
KINGFISHER	94,802.03	0.001679	297,392.71	954,516.28	(258,031.14)	142,521.92	238,610.96	-	381,132.87	-	-	(86,586.91)	(53,267.09)	(139,854.00)	144,686.19
KIOWA	34,621.27	0.000613	108,606.46	348,585.00	(94,231.80)	52,048.36	87,139.64	-	139,187.99	-	-	(31,621.15)	(19,452.90)	(51,074.05)	52,838.74
KREBS	69,442.84	0.001230	217,841.27	698,186.73	(189,008.77)	104,397.83	174,783.41	-	279,181.25	-	-	(63,425.24)	(39,018.34)	(102,443.58)	105,983.17
LAMONT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LAWTON	1,855,046.73	0.032853	5,819,256.96	18,677,577.88	(5,049,046.21)	2,788,809.64	4,669,040.05	-	7,457,849.69	-	-	(1,694,296.76)	(1,042,308.27)	(2,736,605.03)	2,831,159.27
LEXINGTON	13,803.61	0.000244	43,301.74	138,981.94	(37,570.52)	20,751.84	34,742.85	-	55,494.69	-	-	(12,607.45)	(7,755.93)	(20,363.38)	21,066.97
LINDSAY	32,663.93	0.000578	102,466.31	328,877.48	(88,904.33)	49,105.76	82,213.13	-	131,318.89	-	-	(29,833.42)	(18,353.11)	(48,186.54)	49,851.46
LONE GROVE	30,080.17	0.000533	94,361.09	302,862.84	(81,871.88)	45,221.43	75,709.96	-	120,931.39	-	-	(27,473.56)	(16,901.36)	(44,374.92)	45,908.14
LUTHER	43,832.94	0.000776	137,503.35	441,332.90	(119,304.02)	65,896.84	110,324.85	-	176,221.69	-	-	(40,034.58)	(24,628.72)	(64,663.30)	66,897.52
MADILL	50,602.07	0.000896	158,738.02	509,488.03	(137,728.17)	76,073.31	127,362.34	-	203,435.65	-	-	(46,217.12)	(28,432.14)	(74,649.27)	77,228.52
MANGUM	25,095.58	0.000444	78,724.50	252,675.39	(68,304.88)	37,727.78	63,164.05	-	100,891.83	-	-	(22,920.91)	(14,100.63)	(37,021.54)	38,300.70
MANFORD	49,856.90	0.000883	156,400.43	501,985.27	(135,699.97)	74,953.05	125,486.79	-	200,439.84	-	-	(45,536.53)	(28,013.45)	(73,549.98)	76,091.25
MARLOW	65,905.69	0.001167	206,745.27	663,572.86	(179,381.40)	99,080.21	165,880.62	-	264,960.83	-	-	(60,194.60)	(37,030.90)	(97,225.50)	100,584.80
MAYSVILLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MCALISTER	353,266.86	0.006256	1,108,193.45	3,556,874.97	(961,517.93)	531,088.52	889,151.25	-	1,420,239.77	-	-	(322,654.35)	(198,492.56)	(521,146.91)	539,153.40
MIAMI	181,025.02	0.003206	567,873.08	1,822,654.31	(492,711.95)	272,146.42	455,628.99	-	727,775.41	-	-	(165,338.21)	(101,713.81)	(267,052.02)	276,279.11
MIDWEST CITY	1,147,316.69	0.020319	3,599,117.22	11,551,782.76	(3,122,754.21)	1,724,834.09	2,887,726.49	-	4,612,560.58	-	-	(1,047,895.41)	(644,650.97)	(1,692,546.38)	1,751,026.66
MOORE	1,452,696.65	0.025728	4,557,090.10	14,626,507.45	(3,953,934.10)	2,183,931.19	3,656,349.31	-	5,840,280.51	-	-	(1,326,812.52)	(816,236.97)	(2,143,049.49)	2,217,095.41
MUSKOGEE	795,648.53	0.014091	2,495,938.88	8,011,004.33	(2,165,587.60)	1,196,149.00	2,002,599.07	-	3,198,748.07	-	-	(726,701.22)	(447,056.68)	(1,173,757.91)	1,214,313.19
MUSTANG	291,782.42	0.005168	915,317.58	2,937,817.57	(794,170.25)	438,655.05	734,398.64	-	1,173,053.70	-	-	(266,497.87)	(163,945.86)	(430,443.73)	445,316.28
NEWCASTLE	167,398.44	0.002965	525,126.68	1,685,454.79	(455,623.27)	251,660.71	421,331.72	-	672,992.43	-	-	(152,892.45)	(94,057.35)	(246,949.80)	255,482.32
NEWKIRK	32,161.35	0.000570	100,889.73	323,817.24	(87,536.42)	48,350.20	80,948.17	-	129,298.37	-	-	(29,374.39)	(18,070.73)	(47,445.12)	49,084.43
NICHOLS HILLS	222,497.04	0.003940	697,970.26	2,240,216.23	(605,590.05)	334,493.94	560,011.55	-	894,505.49	-	-	(203,216.45)	(125,015.99)	(328,232.44)	339,573.42
NICOMA PARK	18,596.84	0.000329	58,338.04	187,242.68	(50,616.68)	27,957.81	46,807.12	-	74,764.93	-	-	(16,985.32)	(10,449.14)	(27,434.46)	28,382.37
NOBLE	101,235.42	0.001793	317,574.17	1,019,291.00	(275,541.48)	152,193.64	254,803.41	-	406,997.05	-	-	(92,462.82)	(56,881.86)	(149,344.68)	154,504.79
NORMAN	2,205,840.65	0.039066	6,919,692.83	22,209,554.00	(6,003,833.33)	3,316,180.43	5,551,967.06	-	8,868,147.49	-	-	(2,014,692.46)	(1,239,411.33)	(3,254,103.80)	3,366,538.48
NOWATA	27,800.95	0.000492	87,211.21	279,914.46	(75,668.33)	41,794.93	69,973.30	-	111,768.24	-	-	(25,391.85)	(15,620.72)	(41,012.56)	42,429.61
OKEENE	13,209.63	0.000234	41,438.43	133,001.44	(35,953.83)	19,858.88	33,247.84	-	53,106.71	-	-	(12,064.94)	(7,422.19)	(19,487.13)	20,160.44
OKLAHOMA CITY	14,424,829.90	0.255466	45,250,499.88	145,236,709.92	(39,261,346.67)	21,685,763.48	36,306,421.51	-	57,992,184.99	-	-	(13,174,839.30)	(8,104,981.51)	(21,279,820.80)	22,015,073.92
OKMULGEE	147,733.98	0.002616	463,439.53	1,487,462.75	(402,100.76)	222,097.88	371,837.46	-	593,935.34	-	-	(134,932.02)	(83,008.34)	(217,940.36)	225,470.56
OOLOGAH	23,183.94	0.000411	72,727.71	233,428.00	(63,101.80)	34,853.89	58,352.57	-	93,206.46	-	-	(21,174.92)	(13,026.52)	(34,201.45)	35,383.17
OSBI (State Agency)	142,334.07	0.002521	446,500.09	1,433,093.64	(387,403.34)	213,979.85	358,246.22	-	572,226.07	-	-	(130,000.04)	(79,974.25)	(209,974.30)	217,229.26
OWASSO	750,452.99	0.013291	2,354,161.07	7,555,952.06	(2,042,574.87)	1,128,203.67	1,888,844.64	-	3,017,048.31	-	-	(685,422.12)	(421,662.35)	(1,107,084.47)	1,145,336.47
PAULS VALLEY	119,688.54	0.002120	375,461.36	1,205,086.64	(325,766.98)	179,935.39	301,248.79	-	481,184.18	-	-	(109,316.87)	(67,250.25)	(176,567.12)	182,661.81
PAWHUSKA	40,814.27	0.000723	128,033.82	410,939.35	(111,087.84)	61,358.69	102,727.04	-	164,085.73	-	-	(37,277.49)	(22,932.60)	(60,210.09)	62,290.45
PERKINS	46,475.76	0.000823	145,793.84	467,942.19	(126,497.22)	69,869.96	116,976.67	-	186,846.63	-	-	(42,448.38)	(26,113.66)	(68,562.05)	70,930.98

FN1 – Allocable pension expense is meant to reflect the pension expense to which the proportionate share applies.

Due to the effects of rounding the Employer Allocation Percentage, direct calculations of the allocated amounts may immaterially vary from the

Oklahoma Police Pension and Retirement System
 Schedule of Pension Amounts by Employer
 June 30, 2025 (Continued from the previous page)

Participating Employer	Employer Allocations			Deferred Outflow of Resources						Deferred Inflow of Resources			Total Employer Proportionate Share of Pension Plan Expense Excluding That Attributable to Employer Paid Member Contributions and Employer Specific Amounts (See FN 1)	
	Employer Contributions	Employer Allocation Percentage	Net Pension Liability (Asset) @ 7.5% Discount	Net Pension Liability (Asset) @ 1.0% Lower Discount Rate (6.5%)	Net Pension Liability (Asset) @ 1.0% Higher Discount Rate (8.5%)	Differences Between Expected and Actual Plan Experience	Projected and Actual Plan Investment Earnings	Changes in Assumptions	Total Deferred Outflow of Resources	Differences Between Expected and Actual Plan Experience	Projected and Actual Plan Investment Earnings	Changes in Assumptions		Total Deferred Inflow of Resources
TOTALS TO BE ALLOCATED	56,464,695	100.00%	177,129,000	568,516,000	(153,685,000)	84,886,965	142,118,212	-	227,005,177	-	(51,571,720)	(31,726,219)	(83,297,939)	86,176,021
PERRY	91,456.75	0.001620	286,898.61	920,834.25	(248,926.00)	137,492.74	230,191.09	-	367,683.83	-	(83,531.52)	(51,387.45)	(134,918.97)	139,580.65
PIEDMONT	84,700.26	0.001500	265,703.59	852,806.39	(230,536.26)	127,335.28	213,185.41	-	340,520.70	-	(77,360.52)	(47,591.14)	(124,951.65)	129,268.94
PONCA CITY	465,011.18	0.008235	1,458,733.90	4,681,975.06	(1,265,662.42)	699,080.86	1,170,404.92	-	1,869,485.78	-	(424,715.41)	(261,279.13)	(685,994.54)	709,696.79
POTEAU	176,957.75	0.003134	555,114.11	1,781,702.91	(481,641.70)	266,031.83	445,391.92	-	711,423.75	-	(161,623.39)	(99,428.51)	(261,051.90)	270,071.67
PRAGUE	47,193.70	0.000836	148,046.01	475,170.78	(128,451.30)	70,949.29	118,783.68	-	189,732.97	-	(43,104.11)	(26,517.06)	(69,621.17)	72,026.69
PRYOR CREEK	236,225.73	0.004184	741,036.98	2,378,443.84	(642,956.65)	355,133.15	594,565.83	-	949,698.98	-	(215,755.48)	(132,729.83)	(348,485.30)	360,526.05
PURCELL	185,735.76	0.003289	582,650.61	1,870,084.49	(505,533.59)	279,228.37	467,485.64	-	746,714.01	-	(169,640.74)	(104,360.67)	(274,001.41)	283,468.61
RINGLING	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALINA	23,806.18	0.000422	74,679.67	239,693.04	(64,795.40)	35,789.34	59,918.71	-	95,708.05	-	(21,743.24)	(13,376.15)	(35,119.39)	36,332.82
SALLISAW	160,132.68	0.002836	502,334.09	1,612,299.33	(435,847.40)	240,737.63	403,044.24	-	643,781.87	-	(146,256.31)	(89,974.88)	(236,231.19)	244,393.37
SAND SPRINGS	331,726.02	0.005875	1,040,620.12	3,339,990.56	(902,888.31)	498,704.81	834,934.26	-	1,333,639.07	-	(302,989.14)	(186,389.25)	(489,369.39)	506,277.92
SAPULPA	382,892.60	0.006781	1,201,129.00	3,855,162.37	(1,042,152.96)	575,626.78	963,717.44	-	1,539,344.22	-	(349,712.86)	(215,138.58)	(564,851.44)	584,367.91
SAVANNA	46,648.38	0.000826	146,335.35	469,680.22	(126,967.06)	70,129.47	117,511.14	-	187,540.62	-	(42,606.04)	(26,210.66)	(68,816.70)	71,194.43
SAWYER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SAYRE	32,237.87	0.000571	101,129.77	324,587.69	(87,744.69)	48,465.24	81,140.76	-	129,606.00	-	(29,444.28)	(18,113.72)	(47,558.00)	49,201.21
SEMINOLE	100,320.04	0.001777	314,702.63	1,010,074.48	(273,050.00)	150,817.49	252,499.45	-	403,316.94	-	(91,626.76)	(56,367.53)	(147,994.29)	153,107.74
SHAWNEE	653,754.14	0.011578	2,050,818.06	6,582,337.61	(1,779,380.98)	982,830.14	1,645,459.50	-	2,628,289.64	-	(597,102.76)	(367,329.48)	(964,432.24)	997,754.97
SKIATOOK	162,377.68	0.002876	509,376.63	1,634,903.16	(441,957.82)	244,112.69	408,694.77	-	652,807.45	-	(148,306.76)	(91,236.30)	(239,543.06)	247,819.67
SPENCER	27,521.83	0.000487	86,335.62	277,104.14	(74,908.62)	41,375.32	69,270.78	-	110,646.09	-	(25,136.91)	(15,463.89)	(40,600.80)	42,003.62
STIGLER	58,438.45	0.001035	183,320.64	588,388.79	(159,057.14)	87,854.24	147,086.03	-	234,940.27	-	(53,374.44)	(32,835.23)	(86,209.66)	89,188.35
STILLWATER	1,082,640.49	0.019174	3,396,228.84	10,900,589.05	(2,946,719.23)	1,627,602.25	2,724,940.41	-	4,352,542.67	-	(988,823.76)	(608,310.89)	(1,597,134.65)	1,652,318.30
STILLWELL	52,579.64	0.000931	164,941.63	529,399.24	(143,110.70)	79,046.31	132,339.76	-	211,386.08	-	(48,023.33)	(29,543.30)	(77,566.62)	80,246.68
STRINGTOWN	11,465.94	0.000203	35,968.50	115,445.06	(31,207.87)	17,237.48	28,859.08	-	46,096.55	-	(10,472.35)	(6,442.45)	(16,914.80)	17,499.24
STROUD	48,126.26	0.000852	150,971.44	484,560.28	(130,989.54)	72,351.27	121,130.88	-	193,482.14	-	(43,955.86)	(27,041.04)	(70,996.90)	73,449.96
SULPHUR	50,826.35	0.000900	159,441.59	511,746.20	(138,338.61)	76,410.48	127,926.84	-	204,337.32	-	(46,421.97)	(28,558.16)	(74,980.13)	77,570.82
TAHLEQUAH	323,891.77	0.005736	1,016,044.18	3,261,111.25	(881,565.13)	486,927.08	815,215.93	-	1,302,143.01	-	(295,824.77)	(181,987.37)	(477,812.14)	494,321.34
TECUMSEH	56,724.24	0.001005	177,943.19	571,129.23	(154,391.43)	85,277.15	142,771.47	-	228,048.62	-	(51,808.77)	(31,872.05)	(83,680.82)	86,572.14
THACKERVILLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
THE VILLAGE	270,642.11	0.004793	849,000.71	2,724,965.90	(736,630.78)	406,873.48	681,189.77	-	1,088,063.25	-	(247,189.49)	(152,067.60)	(399,257.09)	413,052.28
TIPTON	219.44	0.000004	688.38	2,209.44	(597.27)	329.90	552.32	-	882.22	-	(200.42)	(123.30)	(323.72)	334.91
TISHOMINGO	45,990.18	0.000814	144,270.58	463,053.12	(125,175.58)	69,139.96	115,754.49	-	184,894.45	-	(42,004.88)	(25,840.83)	(67,845.71)	70,189.89
TONKAWA	60,971.20	0.001080	191,265.84	613,889.84	(165,950.76)	91,661.88	153,460.81	-	245,122.69	-	(55,687.71)	(34,258.32)	(89,946.03)	93,053.82
TULSA	10,592,553.52	0.187596	33,228,699.76	106,651,352.81	(28,830,698.09)	15,924,458.86	26,660,814.42	-	42,585,273.28	-	(9,674,650.68)	(5,951,713.19)	(15,626,363.87)	16,166,280.67
TUTTLE	120,447.27	0.002133	377,841.49	1,212,725.93	(327,832.08)	181,076.04	303,158.47	-	484,234.50	-	(110,009.85)	(67,676.56)	(177,686.42)	183,825.78
UNION CITY	82,762.98	0.001466	259,626.37	833,300.84	(225,263.39)	124,422.85	208,309.40	-	332,732.25	-	(75,591.11)	(46,502.62)	(122,093.74)	126,312.28
VALLEY BROOK	25,143.60	0.000445	78,875.14	253,158.88	(68,435.58)	37,799.97	63,284.92	-	101,084.89	-	(22,964.77)	(14,127.61)	(37,092.38)	38,373.99
VALLIANT	30,196.61	0.000535	94,726.36	304,035.22	(82,188.81)	45,396.48	76,003.03	-	121,399.52	-	(27,579.91)	(16,966.78)	(44,546.69)	46,085.85
VERDEGRIS	39,915.12	0.000707	125,213.20	401,886.24	(108,640.54)	60,006.94	100,463.93	-	160,470.87	-	(36,456.26)	(22,427.39)	(58,883.65)	60,918.18
VINITA	80,923.22	0.001433	253,855.07	814,777.18	(220,255.95)	121,657.02	203,678.83	-	325,335.85	-	(73,910.78)	(45,468.90)	(119,379.68)	123,504.45
WAGONER	68,231.23	0.001208	214,040.46	686,987.61	(185,711.03)	102,576.34	171,733.87	-	274,310.21	-	(62,318.62)	(38,337.57)	(100,656.19)	104,134.02
WARNER	22,227.12	0.000394	69,726.18	223,794.24	(60,497.54)	33,415.44	55,944.31	-	89,359.75	-	(20,301.02)	(12,488.91)	(32,789.93)	33,922.87
WARR ACRES	269,089.58	0.004766	844,130.44	2,709,334.22	(732,405.12)	404,539.47	677,282.14	-	1,081,821.61	-	(245,771.49)	(151,195.27)	(396,966.76)	410,682.62
WATONGA	34,874.34	0.000618	109,400.34	351,133.04	(94,920.60)	52,428.81	87,776.60	-	140,205.41	-	(31,852.29)	(19,595.09)	(51,447.38)	53,224.97
WAURIKA	9,809.95	0.000174	30,773.68	98,771.69	(26,700.62)	14,747.92	24,691.05	-	39,438.97	-	(8,959.86)	(5,511.99)	(14,471.85)	14,971.88
WEATHERFORD	229,110.74	0.004058	718,717.35	2,306,806.41	(623,591.14)	344,438.74	576,657.83	-	921,094.56	-	(209,257.04)	(128,732.08)	(337,989.11)	349,667.20
WELLETKA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WELLSLTON	11,719.20	0.000208	36,762.97	117,995.02	(31,897.19)	17,618.22	29,496.52	-	47,114.73	-	(10,703.67)	(6,584.75)	(17,288.42)	17,885.76
WETUMKA	20,920.52	0.000371	65,627.39	210,638.71	(56,941.25)	31,451.15	52,655.68	-	84,106.83	-	(19,107.64)	(11,754.76)	(30,862.40)	31,928.75
WEWOKA	21,425.78	0.000379	67,212.39	215,725.93	(58,316.46)	32,210.74	53,927.39	-	86,138.12	-	(19,569.12)	(12,038.66)	(31,607.77)	32,699.87
WISTER	7,998.05	0.000126	22,266.49	71,466.87	(19,319.40)	10,670.95	17,865.36	-	28,536.31	-	(6,482.97)	(3,988.23)	(10,471.20)	10,832.99
WOODWARD	161,746.67	0.002865	507,397.16	1,628,549.82	(440,240.34)	243,164.05	407,106.55	-	650,270.60	-	(147,730.43)	(90,881.75)	(238,612.18)	246,856.63
YUKON	632,160.31	0.011286	1,983,078.50	6,364,919.67	(1,720,607.12)	950,366.77	1,591,109.14	-	2,541,475.91	-	(577,380.15)	(355,196.40)	(932,576.55)	964,798.62
GRAND TOTAL	56,464,695.46	100.00%	177,129,000.00	568,516,000.00	(153,685,000.00)	84,886,965	142,118,212	-	227,005,177	-	(51,571,720)	(31,726,219)	(83,297,939)	86,176,021

FN1 – Allocable pension expense is meant to reflect the pension expense to which the proportionate share applies.

Due to the effects of rounding the Employer Allocation Percentage, direct calculations of the allocated amounts may immaterially vary from the amounts presented.

See Independent Auditors' Report.

See Accompanying Notes to Schedules of Employer Allocations and Pension Amounts by Employer.

Oklahoma Police Pension and Retirement System

Notes to Schedules of Employer Allocations and Schedule of Pension Amounts by Employer

June 30, 2025

(1) SYSTEM STRUCTURE AND OPERATIONS

The Oklahoma Police Pension and Retirement System is administrator of the Oklahoma Police Pension and Retirement Plan, a multi-employer, cost sharing defined benefit pension plan established by Oklahoma Statutes. The System is a component unit of the State of Oklahoma and is part of the State's reporting entity. The system covers substantially all police officers employed by its 159 participating employers and state agencies.

This report was prepared to provide participating employers with additional information needed to comply with the financial reporting requirements promulgated under *GASB Statement 68 – Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. The System's annual financial statements, located at <https://www.opprs.ok.gov/financial-reports/>, contain additional information not included within the scope of this report. Participating employers will need to reference this report, the System's financial statements and its actuarial valuations to fully comply with the disclosure requirements of GASB Statement 68.

As interpreted through GASB Statement 68, the State of Oklahoma is considered a non-employer contributing entity. The State contributes a portion of the Insurance Premium Tax collected through its taxing authority. This contribution rate was 14.7% of the Insurance Premium Tax collected by the State. For the fiscal year ended June 30, 2025, the State's contribution to the System totaled \$55,514,000. As a non-employer contributing entity, no portion of the Net Pension Liability has been allocated to the State because of this contribution. The state agencies listed on the schedule with participating employees in the Plan have been allocated their proportionate share of the net pension liability and other related pension amounts.

This report provides specific detailed information and should be utilized by the System's participating employers to assist with the preparation of their financial statements. Data provided in this report is limited in time, nature, and scope, and does not provide complete financial information relative to the System or its participating employers.

(2) ESTIMATES, CONSIDERATION OF VOLATILITY AND KEY DATES

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer include the use of significant estimates where required. Due to the long-term nature of defined-benefit pension plans, certain amounts, including the Net Pension Liability (Asset), are based on actuarial mathematical models and estimates that project future expectations. These schedules provide results for a specific point in time, and changes in estimates, investment performance and future cost expectations can have a material impact on the information presented from one year to the next.

Where calculations have been made to provide a proportionate share for all employers, proportion calculations are presented to 6 significant digits. Consequently, certain column totals and amounts derived from an employer's proportion, as well as any manual calculations using the determined proportion and a collective amount will produce results that may immaterially differ from the presented totals.

Measurement Date and Valuation Date – The System has an annual actuarial valuation that coincides with its fiscal year end. The measurement date and valuation date covered by this valuation is for the period ended June 30, 2025. The System's actuarial report is dated July 1, 2025.

Expected Remaining Service Life of Members – Certain deferred inflow and deferred outflow calculations require amortization over the remaining service life of the System's members, including retirees, as determined at the beginning of the measurement period. For the measurement period beginning July 1, 2024, the membership's remaining service life was 5.60 years.

Oklahoma Police Pension and Retirement System
Notes to Schedules of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2025

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES

GASB Statement No. 68 requires participating employers in the Plan to recognize their proportionate share of the collective net pension liability (asset), collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense, excluding that attributable to employer-paid member contributions. The employer allocation percentages presented in the Schedules are based on the ratio of the contributions as an individual employer to total contributions to the Plan during the years ended June 30, 2025 and 2024. Employer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the Schedules may result in immaterial differences.

Employer Contributions represent each participating employer’s actual contributions to the Plan for the fiscal year. Contributions are calculated on a cash basis and only include actual payments received by the Plan between July 1, 2024, and June 30, 2025.

Employer Allocation Percentage represents the portion of each individual employer’s actual cash basis contributions received for the fiscal year divided by the total of all employer cash basis contributions for the fiscal year. This percentage represents each employer’s proportionate share of the pension amounts presented in this schedule.

2025 Percentage Change in Proportion shows the difference between each employer’s proportion determined for fiscal 2025 and that of fiscal 2024.

Employers Change in Proportion of June 30, 2024 Net Pension Liability (Asset) represents each employer’s increase or decrease in proportionate share of the Net Pension Liability (Asset) calculated for fiscal year 2024.

Employers Change in Proportion of June 30, 2024 Deferred Inflows represents each employer’s increase or decrease in proportionate share of the deferred inflows determined in fiscal year 2024.

Employers Change in Proportion of June 30, 2024 Deferred Outflows represents each employer’s increase or decrease in proportionate share of deferred outflows determined in fiscal year 2024.

Total Change in Proportionate Share of June 30, 2024 Net Pension Liability, Deferred Inflows and Deferred Outflows shows the combined total of proportionate share changes for each employer for fiscal 2024. This change in proportion is then amortized over the remaining service life of the systems members, with the remaining unamortized balance presented as either a deferred inflow or deferred outflow due to changes in proportion. This schedule presents proportionate change totals only for the year ended June 30, 2024. ***Prior year proportion changes are not included in these totals.***

Net Pension Liability (Asset) (NPL/(A)) was calculated using a discount rate of 7.5%. For the fiscal year ended June 30, 2025, the System had a net pension liability (asset) (NPL/(A)) of \$177,129,000 to be allocated proportionately among participating employers. The System’s net pension liability (asset) (NPL/(A)) was calculated as follows:

<u>Net Pension Liability (Asset)</u>	<u>NPL/(A) at June 30, 2025</u>
Total Pension Liability (TPL)	\$ 3,626,858,000
Plans Fiduciary Net Position	(3,449,729,000)
Employers Net Pension Liability (Asset)	<u>\$ 177,129,000</u>
Plans fiduciary net position as a % of TPL	95.12%

A net pension liability (asset) sensitivity comparison shows how a 1 percent change (both lower and higher) in the discount rate will affect the net pension liability (asset). The following table presents the System’s net pension liability (asset) for the current discount rate of 7.5% as well as what it would be using a discount rate 1 percent lower (6.5%) and 1 percent higher (8.5%).

See Independent Auditors’ Report.

Oklahoma Police Pension and Retirement System
Notes to Schedules of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2025

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES, CONTINUED

	1% Decrease in Discount Rate (6.5%)	Current Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
Total Net Pension Liability (Asset)	\$568,516,000	\$177,129,000	(\$153,685,000)

The Schedule of Pension Amounts by Employer presents the collective amounts in the sensitivity comparison multiplied by each employer’s allocation percentage, thus determining each participating employer’s specific sensitivity to net pension liability changes at June 30, 2025.

Deferred Inflow and Outflow of Resources

Certain differences that occur from year to year in the calculation of the net pension liability (asset) and net pension expense require deferral and recognition in future years. The following types of differences can result in a deferred outflow or deferred inflow of resources. Due to the variability of results that will affect the plan, deferred inflows and outflows may vary significantly between years. Additionally, certain deferrals may have both inflow and outflow components that are amortized separately over future years.

Differences between Expected and Actual Plan Experience – This difference occurs when the system’s actuarial estimate of the plan’s experience costs for a given period differs from the actual experience costs. This is usually the result of differences in demographic factors of the membership. The most recent actuarial experience study for the System was for the 5-year period July 1, 2017, to June 30, 2022. Actuarial experience studies are performed every 5 years. For the fiscal year ended June 30, 2025, the system experienced a loss against expected experience, resulting in a system-wide deferred outflow for plan experience of \$7,286,000. System-wide deferred inflows and outflows that result from plan experience differences are divided by the beginning expected remaining service life of its members, which was calculated to be 5.60 years, and amortized over that period, with the current year amount included in the calculation of pension expense.

Net Difference between Projected and Actual Plan Investment Earnings - Each annual actuarial valuation estimates the expected return for the plan. Net differences between this estimate and the actual investment earnings for a given year are included as either a deferred inflow when actual investment earnings exceed the estimate or a deferred outflow when actual investment earnings are less than the estimate. This difference is then amortized over a fixed 5-year period for each unique fiscal year. For fiscal 2025, the System’s projected earnings were \$237,409,350. Actual investment earnings for fiscal 2025 were \$301,874,000 or \$64,464,650 more than projected earnings.

Changes in Assumptions – On occasion, as the result of an experience study or other actuarial considerations, certain assumptions used for estimates may need to be changed. When this occurs, the plan will generally experience an increase or decrease in either deferred inflows or deferred outflows. For the fiscal year ended June 30, 2025, there were no changes in assumption regarding the determination of the plan’s liabilities.

Changes in Benefit Terms – During the fiscal year ended June 30, 2025, there were no changes in benefit terms that affected the determination of the plan’s liabilities.

Oklahoma Police Pension and Retirement System
Notes to Schedules of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2025

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES, CONTINUED

Changes in Proportion – A change in proportion can occur due to changes in the membership of participating employers, new employers joining the system, or other factors affecting the contributions of a participating employer in relation to all participating employers. When a change in proportion occurs, the participating employer will experience an increase or decrease in either deferred inflows or deferred outflows during the period the change occurs, with an offsetting effect on pension expense. The Schedule of Employer Allocations presents this change in proportion between the periods ended June 30, 2024, and June 30, 2025. Proportionate changes are then multiplied by the June 30, 2024 Net Pension Liability (Asset), Deferred Inflows and Deferred Outflows to determine the net effect of a change in proportion on each employer’s pension expense for the current year. ***This schedule presents each employer’s proportional changes for the current year only.***

The following table (excluding any employer-specific amounts) presents the fiscal amounts determined and their effect on pension expense, deferred inflows and deferred outflows respectively, as well as remaining unamortized deferral balances at June 30, 2025.

	Total Fiscal (Gains)/Losses	Amount included in 2025 Pension Expense Calculation	Deferred Inflows Balance for 2025	Deferred Outflows Balance for 2025	Amortization Period
Differences between Expected and Actual Experience					
2020	(15,005,000)	(2,136,220)	-	-	5.83 years
2021	5,727,000	984,021		806,895	5.82 years
2022	41,476,000	7,289,279		12,318,884	5.69 years
2023	65,114,000	11,817,423		29,661,731	5.51 years
2024	56,870,000	10,377,737		36,114,526	5.48 years
2025	7,286,000	1,301,071		5,984,929	5.60 years
Changes in Assumptions					
2023	(69,646,000)	(12,639,927)	(31,726,219)		5.51 years
Differences between Projected and Actual Earnings					
2021	(577,338,288)	(115,467,656)	-	-	5 years
2022	440,134,500	88,026,900		88,026,900	5 years
2023	113,058,525	22,611,705		45,223,410	5 years
2024	14,779,838	2,955,968		8,867,902	5 years
2025	(64,464,650)	(12,892,930)	(51,571,720)		5 years
			<u>\$ (83,297,939)</u>	<u>\$ 227,005,177</u>	

Oklahoma Police Pension and Retirement System
Notes to Schedules of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2025

(3) BASIS FOR DETERMINING COMPONENTS OF THE SCHEDULES, CONTINUED

Amounts reported as deferred inflows of resources and deferred outflows of resources (excluding any employer-specific amounts) related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30,</u>	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>
2026	(25,532,857)	145,186,978
2027	(25,532,857)	54,093,509
2028	(19,339,295)	20,661,659
2028	(12,892,930)	6,282,386
2030	-	780,645
	<u>\$ (83,297,939)</u>	<u>227,005,177</u>

Proportionate Share of Net Pension Expense - Under GASB Statement 68, participating employers in cost-sharing defined benefit pension plans no longer expense actual contributions made to the Plan. GAAP requires that the pension expense recognized by participating employers each year consider their proportionate share of all Plan cost components, not just contributions to the Plan. For the fiscal year ended June 30, 2025, the Plan's collective pension expense allocated to all participating employers (not including employer-specific amounts) was \$86,176,021. This amount was calculated as follows:

<u>Components of (Collective) Plan Pension Expense</u>	<u>June 30, 2025</u>
Service cost	\$ 102,432,000
Interest on total pension liability	251,760,000
Changes of benefit terms	-
Changes of assumptions	(12,639,927)
Differences between expected and actual experience	29,633,311
Employee contributions	(35,128,000)
Projected earnings on pension plan investments	(237,409,350)
Differences between projected and actual earnings on plan investments	(14,766,013)
Pension plan administrative expense	2,294,000
Total Plan (Collective) Pension Expense	<u>\$ 86,176,021</u>

The collective pension expense is then allocated based on each employer's unique proportion. The Differences between expected and actual experience and the Differences between projected and actual earnings on plan investments represent only the current year's portion of amortization to pension expense. The remaining unamortized balances of these differences are presented in their respective columns in the Schedule of Pension Amounts.

See Independent Auditors' Report.

Oklahoma Police Pension and Retirement System
Notes to Schedules of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2025

(4) CHANGES IN NET PENSION LIABILITY

A summary of the changes in net pension liability for the year ended June 30, 2025, is as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balances at June 30, 2024	\$ 3,444,986,000	3,183,061,000	261,925,000
Changes for the year:			
Service cost	102,432,000	-	102,432,000
Interest	251,760,000	-	251,760,000
Benefit term changes	-	-	-
Differences between expected and actual experience	7,286,000	-	7,286,000
Assumption changes	-	-	-
Contributions - employer (participating cities)	-	56,052,000	(56,052,000)
Contributions - employee	-	35,128,000	(35,128,000)
Contributions - State of Oklahoma (a non-employer contributing entity)	-	55,514,000	(55,514,000)
Net investment income	-	301,874,000	(301,874,000)
Benefit payments, including refunds	(179,606,000)	(179,606,000)	-
Administrative Expense	-	(2,294,000)	2,294,000
Other changes	-	-	-
Net changes	181,872,000	266,668,000	(84,796,000)
Balances at June 30, 2025	\$ 3,626,858,000	3,449,729,000	177,129,000

(5) EMPLOYER-PAID MEMBER CONTRIBUTIONS

Due to the nature of the Plan, plan management is not aware of employer-paid member contributions. As such, each employer should determine the effect, if applicable, such employer-paid contributions will have on its pension expense and deferred inflows/outflows.